

IN THE CLAIMS:

1. (Previously Presented) A process for producing a fatty acid ester from an oil or fat and an alcohol, wherein the process comprises reacting an oil or fat with an alcohol in the presence of a solid base catalyst comprising at least one component selected from the group consisting of sodium carbonate, calcium oxide, calcium hydroxide, calcium carbonate and magnesium oxide under conditions in which at least one of the oil or fat in an amount of 0.001 parts by weight or more based on 100 parts by weight of the oil or fat and the alcohol is in a supercritical state at a temperature of 270 °C or more, said solid base catalyst being present in an amount of 3 to 6 parts by weight based on 100 parts by weight of the oil or fat.

2. (cancelled)

3. (original) A process for producing a fatty acid ester from an oil or fat and an alcohol, wherein the process comprises reacting an oil or fat with an alcohol in the presence of a nickel-containing solid catalyst under conditions in which at least one of the oil or fat and the alcohol is in a supercritical state.

4. (original) The process according to claim 3, wherein the nickel-containing solid catalyst is a catalyst containing an oxide of nickel.

5. (original) The process according to claim 1 or 3, wherein the alcohol is in a supercritical state.

6. (currently amended) The process according to claim 5, wherein the alcohol is represented by the following formula (1):



wherein R is a hydrocarbyl group having 1 to 10 carbon atoms, or a hydrocarbyl group substituted by a hydrocarbyloxyl group which substituted hydrocarbyl group has 2 to 10 carbon atoms.

7. (previously presented) The process according to claim 6, wherein R in the formula (1) is an alkyl group having 1 to 4 carbon atoms.

8. (previously presented) The process according to claim 6, wherein R in the formula (1) is methyl group or ethyl group.

9. (previously presented) The process according to claim 6, wherein R in the formula (1) is methyl group.

10. (original) The process according to claim 1 or 3, wherein the oil or fat is a waste oil or fat.

11. (original) The process according to claim 1 or 3, wherein the oil or fat is a waste edible oil.

12-16. (cancelled)

17. (previously presented) The process according to claim 1, wherein the alcohol is in a supercritical state at a temperature within the range of from 270 to 400 °C.

18. (cancelled)